

Senate Bill 559

By: Senators Fort of the 39th, Hooks of the 14th, Thompson of the 33rd and Tate of the 38th

A BILL TO BE ENTITLED

AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide for an exemption with respect to state sales and use taxes applicable to the liquid propane gas commodity sold and delivered primarily for residential heating purposes and to charges for the natural gas commodity billed for residential use; to provide for procedures, conditions, and limitations; to provide for powers, duties, and authority of the administrator of Part 2 of Article 15 of Chapter 10 of Title 10 of the Official Code of Georgia Annotated, the "Fair Business Practices Act," as amended; to provide for powers, duties, and authority of the state revenue commissioner with respect to the foregoing; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by adding a new Code section immediately following Code Section 48-8-15, to be designated Code Section 48-8-15.1, to read as follows:

"48-8-15.1.

(a)(1) State sales and use taxation pursuant to Code Section 48-8-30 as that tax applies to charges for the natural gas commodity billed for residential use shall be governed by the provisions of this Code section notwithstanding any provisions of Code Section 48-8-30, or any other law, to the contrary.

(2) State sales and use taxation pursuant to Code Section 48-8-30 as that tax applies to sales of the liquid propane gas commodity when sold and delivered primarily for residential heating purposes shall be governed by the provisions of this Code section notwithstanding any provisions of Code Section 48-8-30, or any other law, to the contrary.

(b) Sales or use of fuels described in subsection (a) of this Code section shall be exempt from the 4 percent state sales and use tax imposed under this chapter. The sales and use tax exemption provided for in this subsection shall not apply to local sales and use taxes levied and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, known as the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or pursuant to Article 2, 2A, 3, or 4 of Chapter 8 of this title. Such local taxes shall remain applicable to sales of such fuels.

(c) The tax relief required under this Code section with respect to charges for the natural gas commodity billed for residential use shall be credited or otherwise reflected on a consumer's natural gas bill as soon as practicable and shall apply only with respect to charges billed for the natural gas commodity and not for other enumerated charges.

(d) The failure of the dealer to pass through to the purchaser of any of the fuels described in subsection (a) of this Code section the amount of the tax exemptions, decreases, or reduction under this Code section shall constitute an unfair or deceptive act or practice under Part 2 of Article 15 of Chapter 10 of Title 10, the 'Fair Business Practices Act,' as amended, and shall be subject to enforcement by the administrator of said Part 2 in the same manner as any other act or practice constituting a violation of said Part 2 and subject to the same remedies and penalties as any other act or practice constituting a violation of said Part 2.

(e) The commissioner is authorized to prescribe forms and promulgate rules and regulations deemed necessary in order to administer and effectuate this Code section."

## **SECTION 2.**

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

## **SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.